



UNITED STATES MARINE CORPS
U.S. MARINE CORPS AIR STATION
YUMA, ARIZONA 85369-5000

StaO 7211.1A
3BE
04 Sept 92

STATION ORDER 7211.1A

From: Commanding Officer
To: Distribution List

Subj: COMBINED RELIGIOUS OFFERING FUND (CROF)

Ref: (a) OPNAVINST 1730.1B
(b) SECNAVINST 1730.7
(c) MCO 1730.6B
(d) SECNAVINST 7010.6
(e) MCO 7010.17A
(f) NAVSO P3520
(g) SECNAVINST 1730.3G

1. Purpose. To issue instructions for the authorization and administration of Marine Corps Air Station (MCAS) Yuma CROF per references (a) through (g).

2. Cancellation. StaO 7211.1.

3. Funds Authorized. The MCAS CROF shall be composed of cash offerings collected in chapel services and other designated contributions. The CROF is established and maintained under the authority of the Commanding Officer, MCAS Yuma.

4. Action

a. Administrator. The command chaplain shall serve as the administrator of the CROF and shall be designated in writing by the Commanding Officer. The administrator may authorize dispersible funds up to \$1000.00 without additional approval from the Commanding Officer. The administrator will make all records available to applicable audit and inventory boards as requested and will render any assistance necessary to facilitate such audits.

b. Sub-Account Administration. The administrator shall ensure that disbursements which involve more than one faith group are apportioned equitably among sub-accounts per references (d) and (e).

c. Acting Administrator. In the absence of the administrator the next senior chaplain shall serve as acting administrator under the terms specified in the administrator's letter of appointment. No separate appointment letter is necessary.

d. Custodian. The CROF custodian and alternate custodian shall be appointed in writing by the Commanding Officer. The custodian

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shall be responsible to the administrator for the efficient and effective operation of the CROF per references (d) and (e). The custodian and alternate must be members of the command, preferably Religious Program Specialists (RPS). The custodian and alternate shall not serve as administrator or as a designated faith group representative.

e. CROF Audits. Audits of the CROF shall be conducted by the Marine Corps Nonappropriated Fund Audit Service (MCNAFAS) per reference (e).

f. Designated Faith Group Representatives. The command chaplain shall appoint a designated faith group representative for each sub-account per reference (d). The representative shall be the senior chaplain of that faith group at the command. The fund administrator shall not serve as a representative unless the administrator is the only chaplain of that faith group assigned to the command. If the command has no chaplain of a faith group which has a sub-account, a Lay Reader, appointed under reference (b), shall be appointed as the designated faith group representative for that faith group.

g. Duty Religious Program Specialist (Duty RP). The duty RP shall provide for the proper collection, counting, and safekeeping of all offerings taken at worship services on Saturday, Sunday, or after normal working hours. This includes ensuring that at least two responsible persons count and record offerings immediately after the worship service and place such offerings in the chapel office safe.

5. Purpose of the CROF. The CROF is to be expended only for purposes consistent with the intention of the contributing group per references (d) and (e). Normally these are:

- a. Donations to missions and religious outreach projects.
- b. Donations to benevolent, charitable and relief projects or organizations.
- c. Expenses incurred in connection with social service and community service enterprises sponsored by the chapel programs.
- d. Expenses of a non-general nature such as donating to scholarships for retreats, groups, or special programs or gifts to members of a communicants class.
- e. Expenses incurred in connection with fellowship activities, suppers, recognition dinners, picnics, etc.
- f. Purchases of unattainable items in support of the faith group's religious life.

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g. Token gifts of appreciation not to exceed twenty-five dollars per gift.

h. Purchase of decorative plant property (e.g. stained glass windows and carillons).

i. Other designated donations, recommended by the command chaplain and approved by the commanding officer.

6. Logistic Support. The logistic support for the Command Religious Program is provided by the Navy and Marine Corps through appropriated funds as outlined in references (a), (b) and (c). Chapel funds will not be used for salaries of support personnel, printing, or administrative expenses.

7. Disbursements. Expenditures exceeding \$1000.00 require approval of the commanding officer. All original bills authenticated by the person receiving goods and services shall be submitted promptly to the custodian. All disbursements of funds shall be made by check. All monies contributed are considered undesignated offerings with the exception of the following. A designated offering may be authorized by the commanding officer per reference (d). A designated offering must have the written approval of the commanding officer prior to publicizing the offering or receiving designated offering funds.

8. Fair-Share.

a. Definition. Fair-Share expenses/income are items which cannot properly be attributed to any sub-account(s), e.g., checking account interest and donations from an anonymous donor. When possible expenses/income should be attributed to a specific sub-account.

b. Method. Estimate each sub-account's average balance by averaging the beginning and ending balances for that sub-account for the past month (the sum of all sub-account average balances equals the composite average balance).

$$\text{Sub-Account Fair-Share Percentage} = \frac{\text{Sub-account average balance}}{\text{Composite average balance}} \times 100$$

Use the fair-share percentage to calculate the amount of expense/income attributable to each sub-account.

9. Maximum Balance. Maintaining a large fund balance is inconsistent with the ROF's purpose. At least one day each fiscal year the ROF balance shall be the minimum required for prudent ROF management (e.g. the largest of the following: four percent of total ROF receipts for the fiscal year; the minimum balance required by the bank for free checking plus five hundred dollars; or fifteen hundred dollars).

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10. Dissolution of Funds. When the CROF is dissolved for any reason, all remaining assets shall be transferred to the Chief of Chaplains Fund, c/o Chief of Chaplains (OP-09), Office of the Chief of Naval Operations, Department of the Navy, Washington, D.C. 20350-2000.



J. P. CHESSUM
Acting

DISTRIBUTION: A plus MAG-13 (1)
2D LAAMBn (1)